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1927

Annual Reports

of the Town Officers

of

New Ipswich, N. H.

For the year
ending January 31

1927

TRANSCRIPT PRINTING COMPANY - PETERBOROUGH, N. H.

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TRANSCRIPT PRINTING COMPANY - PETERBOROUGH, N. H.

Town Officers

Moderator, Isham E. Aldrich.

Supervisors, William E. Preston, William T. Thompson, Herschel W. Lewis.

Town Clerk, Herman A. White.

Town Treasurer, Herman A. White.

Selectmen and Assessors, Robert B. Walker, Joseph Silver, Wallace O. Tenney.

Auditor, Herschel W. Lewis.

Tax Collector, Frederick A. Cushing.

Trustees of Trust Funds, Philip F. Gordon for one year, Walter S. Thayer for two years, and Lauriston M. P. Hardy for three years.

Fire Wardens, Albro L. Balch Chief, Dixon D. Wheeler, William E. Preston, Alfred A. Woodward, Assistants.

Surveyors of Wood and Lumber, Wilmore D. Ashley, Edward R. Wheeler, Joseph Silver, Isham E. Aldrich, Albro L. Balch.

Weighers of Hay, Joseph Silver, George Silver.

Chief of Police, Edward R. Wheeler.

Stearns Lecture Commission, Bessie M. Cushing, Herschel W. Lewis, Eva V. Annis.

Sexton, Dixon D. Wheeler.

Trustees of Spaulding School Fund; Same as Trustees of Trust Funds.

Electric Light Commission, Walter S. Thayer, Joseph Silver, James C. Chandler.

SCHOOL DISTRICT OFFICERS

Isham E. Aldrich, Moderator.

William A. Preston, Clerk.

Herman A. White, Treasurer.

School Board, Nettie Lewis, George Jaquith, Mabel Aldrich.

Town Warrant

To the Inhabitants of the Town of New Ipswich in the County of Hillsborough in said State, qualified to vote in Town Affairs

You are hereby notified to meet at Town House, in said New Ipswich on Tuesday, the eighth day of March next, at nine of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town officers for the year ensuing.

2. To raise such sums of money as may be necessary to defray town charges for the ensuing year, and make appropriation for the same.

3. To see if the Town will raise and appropriate the sum of two thousand dollars ($2,000.) for the maintenance of the State Road.

4. To see if the Town will vote to raise one hundred fifty dollars for Memorial Day.

5. To see if the Town will vote to borrow money in anticipation of taxes.

6. To choose one member of the Electric Light Committee for three years.

7. To choose two members of the Trust Funds, one for two years, and one for three years; this same committee to serve as Trustees of the Spaulding School Fund.

8. To see if the Town will vote to raise one thousand dollars for Street lighting.

9. To see if the Town will vote to raise one thousand fifty dollars to pay the balance of principal and interest on the Electric Light Department note.

10. To see if the Town will vote to buy a Tractor and Snow Plow and to take the money necessary from the surplus in the Town treasury.

11. To see what action the Town will take in regard to procuring a resident physician and to raise such sums of money as

the Town shall see fit to provide a bonus for said physician. Any money appropriated under this article shall be taken from the surplus in the Town treasury.

12. To see if the Town will vote to purchase a Fire Truck and to raise and appropriate the sum of four thousand dollars for the same, and should any extra money be needed, to give the Selectmen authority to take it from the surplus in the Town treasury.

13. To see if the Town will vote to extend the Electric Light Line from the residence of Robert B. Walker to the residence of August Lilius and Mrs. John Koski and to raise and appropriate money for the expense of same. If proposed line is built, the following petitioners will give six days work each: August Lilius, Willis Mansfield, Mrs. John Koski, Matti Isola, William E. Aldrich, Niles Johnson, Ida Kavanen.

14. To see if the Town will vote to extend the Electric Light Line from the residence of Ilmer E. Aho to that of John Hill, thence to Matti Maki, and to raise and appropriate money for same. Should this line be built, Matti Maki, John Korpi, Sulo Saninen, John Hyvarinen, John Hill, and Waino Laarkso will each give one week's work.

15. To see what action the Town will take to widen and grade where necessary, the road leading from the residence of Leon R. Willard to the State Road near the residence of Daniel E. Putnam, and to raise money for the same.

16. To see if the Town will vote to raise two hundred dollars to prevent the spread of the white pine blister rust. If this amount is raised the State will give twenty-five dollars for every hundred dollars raised and furnish a supervisor for the work.

17. To see if the Town will vote to raise the sum of $594.00 for State Aid Construction. If said money is raised, the State will give $1336.50.

Given under our hands and seal, this seventeenth day of February, in the year of our Lord nineteen hundred and twenty-seven.

ROBERT B. WALKER
JOSEPH SILVER
WALLACE O. TENNEY
Selectmen of New Ipswich

A true copy of Warrant—Attest:

ROBERT B. WALKER
JOSEPH SILVER
WALLACE O. TENNEY
Selectmen of New Ipswich

BUDGET OF THE TOWN OF NEW IPSWICH

Estimates of revenue and expenditures for the ensuing year January 31, 1927, to January 31, 1928, compared with actual revenue and expenditures of the previous year January 31, 1926 to January 31, 1927

Source of Revenue	Actual Revenue Previous Year 1926	Estimated Revenue Ensuing Year 1927	Increase	Decrease
From State:				
Railroad Tax	$ 36	$ 36		
Savings Bank Tax	438 36	438 36		
For fighting forest fires	6 60			$ 6 60
For Highways:				
Interest and dividend tax	235 29	235 29		
From local sources except taxes				
All licenses and permits except dog licenses	20 00	20 00		
Rent of Town Hall and other buildings	55			55
Interest received on taxes and deposits	262 24	250 00		12 24
Interest from trust funds	136 25	136 25		
Permits for the registration of motor vehicles	801 02	700 00		101 02
Sale of school house	202 35			202 35
Sale of cemetery lots	50 00			50 00
From poll taxes	752 00	752 00		
Total revenues from all sources except property taxes	$ 2905 02	$ 2532 26		$372 76
Amount raised by property taxes	25555 70	26000 00	$444 30	
Total revenues	$28460 72	$28532 26	$444 30	$372 76

BUDGET OF THE TOWN OF NEW IPSWICH

Purpose of Expenditures	Actual Expenditures Previous Year 1926	Estimated Expenditures Ensuing Year 1927	Increase	Decrease
Current Maintenance Expenses:				
General Government:				
Town officers' salaries	$742 50	$742 50		
Town officers' expenses	399 36	350 00		$49 36
Election and registration expenses	106 50	50 00		56 50
Care and supplies for town hall	27 04	27 04		
Protection of persons and property				
Police department	98 35	100 00	$1 65	
Fire department	323 20	323 20		
Silent police	210 73	40 00		170 73
Health:				
Health department	130 31	75 00		55 31
Vital statistics	10 75	10 75		
Highway and Bridges:				
State aid maintenance:				
State's contribution	3538 77	4000 00	461 23	
Town's contribution	1769 39	2000 00	230 61	
Town maintenance	5412 57	5412 57		
Street lighting	1000 00	1000 00		
Water tubs	6 00	6 00		
Charities:				
Town poor	149 37	100 00		49 37
Patriotic Purposes:				
Memorial day and other celebrations	160 50	150 00		10 50
Interest:				
On long term notes	150 00	50 00		100 00
Highways and Bridges:				
Town construction	472 24	472 24		
Payment on Principal of Debt:				
(b) Long term notes	2000 00	1000 00		1000 00
Payments to Other Governmental Divisions:				
State taxes	2745 00	2745 00		
County taxes	2063 00	2063 00		
Payments to school districts	10738 28	10738 28		
Total expenditures	$32253 86	$31455 58	$693 49	$1491 77

SELECTMEN'S REPORT

The Selectmen submit their annual report for the year ending January 31, 1927.

Valuation of Town April 1, 1926

Improved and unimproved land and buildings, and undesignated land and buildings		$830,365 00	
Horses	120	11,185 00	
Cows	266	15,165 00	
Neat Stock	12	550 00	
Fowls	7000	10,500 00	
Vehicles		100 00	
Portable Mills	15	940 00	
Wood and Lumber		830 00	
Gasoline pumps and Tanks		1,600 00	
Stock in Trade		72,700 00	
Mills and Machinery		247,700 00	
Taxable inventory			$1,191,635 00
Soldiers' exemptions			3,000 00
Total inventory			$1,188,635 00
Rate per $1000.	$21.60		

Appropriations for 1926

Highways	$4,500 00
State Aid Maintenance	2,000 00
Memorial Day	150 00
Street Lighting	1,000 00
Principal and interest on debt	2,150 00
Schools	10,554 00

State Tax	2,745 00	
County Tax	2,063 00	
		$25,162 00
Overlay		393 65
Poll Taxes, 374 at $2.00		748 00
		$26,303 65
Gain in tax rate		05
Amount committed to Collector		$26,303 70

Financial Report

Assets

Cash in hands of Treasurer, January 31, 1927	$14,962 96	
Unexpended Balance, Construction money from State	146 48	
Unexpended Balance, Maintenance money from State	461 23	
Due from County, for poor	13 50	
Due from State, for bounties	9 80	
Taxes not collected, Levy 1926	113 14	
Total assets		$15,707 11
Surplus January 31, 1926	$12,458 04	
Surplus January 31, 1927	11,348 67	
Loss in surplus	$1,107 37	

Liabilities

State and Town Joint Accounts:	
(a) Unexpended bal. in Town Treas. Permanent Improvement fund	2,080 70
(b) Unexpended bal. in Town treasury state aid maintenance	230 61

(c) Unexpended bal. in State treasury, state aid maintenance	461 23	
Outstanding note on Electric Lights	1,000 00	
Unexpended bal. in town treasury state aid construction	585 90	
Total liabilities		$4,358 44
Excess of assets over liabilities (surplus)		11,348 67
Grand total		$15,707 11

SCHEDULE OF TOWN PROPERTY

DESCRIPTION		
Town hall, land and buildings	$2,500 00	
Furniture and equipment	70 00	
Fire Dept., land and buildings	1,500 00	
Equipment	225 00	
Highway dept. equipment	500 00	
Municipal Electric Light Plant	22,000 00	
Schools, lands and buildings	5,000 00	
Hearse	50 00	
Town Safe	100 00	
Total		$32,545 00

Town Clerk's Report

HERMAN A. WHITE, TOWN CLERK, in account with Town of NEW IPSWICH

DR.

Taxes collected on 125 autos for 1926	$496 44	
Taxes collected on 82 autos for 1927	304 58	
Received licenses on 87 male and 14 female dogs	236 50	
Received town orders	153 70	
		$1,191 22

Cr.

Licensing 101 dogs at 20 cents each	$20 20	
Recording and returning vital statistics, (18 births, 6 marriages, 21 deaths,) at 15 cents each	6 75	
Issuing 207 auto permits at 25 cents each	51 75	
Paid town treasurer taxes on autos for 1926	496 44	
Paid town treasurer taxes on autos for 1927	304 58	
Paid town treasurer taxes on 101 dogs	236 50	
Town clerk's salary	75 00	
		$1,191 22

Herman A. White
Town Clerk

February 11, 1927

I have this day examined the above accounts and found them correctly cast with vouchers therefor.

Herschel W. Lewis
Auditor

Town Treasurer's Report

Dr.

Cash on hand at beginning of year		$12,207 21
Received from:		
Albro L. Balch, taxes and int. back of 1925	$4,076 14	
Frederick A. Cushing, 1925 taxes	143 80	
Frederick A. Cushing, interest on 1925 taxes	3 36	
Frederick A. Cushing, 1926 taxes	26,194 56	

Frederick A. Cushing, interest on 1926 taxes	13 07	
Town clerk, auto permits for 1926	496 44	
Town clerk, auto permits for 1927	304 58	
Town clerk, licenses on 101 dogs	236 50	
Selectmen, taxes from Bertha E. Magown	8 73	
Selectmen, billiard and pool table licenses	20 00	
Selectmen, sale of Bank Village school house	20 00	
Selectmen, sale of Bank Village engine house	136 15	
County treasurer, on account of paupers	72 00	
State of N. H., on account of forest fires	6 60	
State of N. H., railroad tax	36	
State of N. H., savings bank tax	438 36	
State of N. H., bounties on hedgehogs	20 20	
State of N. H., highways, state aid	1,644 19	
State of N. H., tax interest and dividend dist.	235 29	
Charles H. Pajeau, 10 cemetery lots	50 00	
Frederick A. Cushing, filing for primaries	2 00	
Clarence E. White, filing for primaries	2 00	
Frederick W. Ely, from sale of school house and church	1 00	
William J. Kaula, from sale of school house and church	6 75	
Joseph Silver, from sale of school house and church	38 45	
William A. Corbett, rent of town hall	55	
Trustees of trust funds, int. on Elizabeth Barrett fund	136 25	
Townsend National Bank, int. on deposits	245 81	
		$46,760 35

Cr.

Paid selectmen's orders	$31,797 39	
Cash on hand	14,962 96	
		$46,760 35

Herman A. White
Treasurer

February 11, 1927

I have this day examined the above account and found it correctly cast with vouchers therefor.

Herschel W. Lewis
Auditor

Receipts

Current Revenue:	
Total amount taxes committed to Collector	$26,303 70
Less abatements 1926	28 15
Less uncollected taxes, 1926	113 14
Less uncollected taxes previous to 1925	303 08
Property taxes current year, actually collected	$25,442 56
Poll taxes current year, actually collected, 353	732 00
Poll taxes collected, not assessed	20 00
Property and poll taxes collected 1925	143 80
Property and poll taxes collected previous to 1925	4,084 87
Total of above collections	$30,423 23
Tax sales redeemed:	
Received from State:	
Road maintenance	$1,644 19
Forest Fires	6 60
Railroad tax	36
Savings Bank tax	438 36

Interest and dividend tax	235 29	
Bounties	20 20	
Received from County for Poor	72 00	
Dog licenses	236 50	
Pool tables	20 00	
Rent of Town hall	55	
Interest received from deposits and taxes	398 49	
Auto permits	801 02	
F. A. Cushing, nomination papers	2 00	
C. E. White, nomination papers	2 00	
Sale of Cemetery lots	50 00	
Received from sale of No. 11 school house and waterwich Engine House	202 35	$4,129 91
Total receipts from all sources		$34,553 14
Cash on hand Feb. 1, 1926		12,207 21
Grand Total		$46,760 35

Payments

Current Maintenance Expenses:	
General Government:	
Town Officers' salaries	$742 50
Town Officers' expenses	399 36
Election and registration	106 50
Town Hall, wood and light	27 04
Police department	98 35
Fire department	323 20
Tags for dog licenses	5 02
Bounties	30 00
Water tubs	6 00
Health department	130 31
Vital Statistics	10 75
Silent police	210 73
State aid maintenance	3,435 51
Breaking roads	1,993 79
Repairing roads	3,418 78
Street lighting	1,000 00
Insurance	112 75
Town poor	149 37
County poor	85 50

Memorial Day	160 50	
Mowing sidewalks	6 08	
Taxes bought by town	705 63	
Abatements refunded	343 70	
Care of clock	13 50	
Interest paid	150 00	
Bridge committee	472 24	
Ringing bell	75 00	
Miscellaneous expenses	39 00	
Term notes	2,000 00	
State tax	2,745 00	
County tax	2,063 00	
Paid school district treas.	10,738 28	
Total outlay payments		$31,797 39
Cash on hand Feb. 1, 1927		14,962 96
Grand Total		$46,760 35

Detailed Statement of Payments

Detail 1 Salaries of Principal Town Officers

Selectman, Robert B. Walker	$101 55	
Selectman, Joseph Silver	128 00	
Selectman, Wallace O. Tenney	76 00	
Auditor, Herschel W. Lewis	25 00	
Town clerk, Herman A. White	75 00	
Town treasurer, Herman A. White	75 00	
Dog licenses, Herman A. White	20 20	
Auto permits, Herman A. White	51 75	
Tax collector, Frederick A. Cushing	185 00	
Health officer, Wilmore D. Ashley	5 00	
		$742 50

Detail 2 Expenses of Principal Town Officers

Mason Village Savings Bank, deposit box	$5 00
Transcript Printing Co., reports and other printing	160 75

Alfred A. Woodward, moving safe	5 00	
Henry Royce, moving safe	2 34	
David Roger, moving safe	2 34	
Anna J. McLaughlin, computing taxes	36 25	
Herman A. White, stamps, envelopes, etc.	6 00	
Honesty Farm Press, printing	3 67	
James P. Melzer	1 75	
Auto service bureau	11 61	
G. W. Rowell, dues for assessors association	2 00	
Edson C. Eastman, stationery, books, etc.	9 28	
Robert B. Walker, expenses before tax commission and to assessors meeting	53 10	
Joseph Silver, use of team, postage, telephone and other expenses	66 61	
Wallace O. Tenney, expenses to Manchester and use of team	33 66	
		$399 36

Detail 3 ELECTION AND REGISTRATION

William T. Thompson, supervisor	$22 50	
William E. Preston, supervisor	22 50	
Herschel W. Lewis, supervisor	22 50	
I. E. Aldrich, moderator	15 00	
Alfred A. Woodward, ballot clerk	6 00	
Edward R. Wheeler, ballot clerk	6 00	
Albro L. Balch, ballot clerk	6 00	
Henry S. Royce, ballot clerk	6 00	
		$106 50

Detail 4 TOWN HALL

Daniel P. Maynard, repairs	$1 88	
Joseph Silver, 1 cord wood	12 00	
W. S. Thayer, electric lights	13 16	
		$27 04

Detail 5 POLICE DEPARTMENT

Edward R. Wheeler, chief	$56 60	
Edward R. Wheeler, collecting dog taxes	14 75	
Isham E. Aldrich, police	8 00	
Harold Hurlbut, police	11 00	
Greenville police, for board of prisoner, 1 night	8 00	
		$98 35

Detail 6 FIRE DEPARTMENT

A. L. Balch, chief, fires	$21 40	
Albro L. Balch, fire of June 5	21 60	
Albro L. Balch, American Fire Equipment Co.	10 27	
Albro L. Balch, paying firemen	269 93	
		$323 20

Detail 7 DOG LICENSES

George J. Mayer Co., license tags	$5 02

Detail 8 BOUNTIES

Joseph Silver, 101 hedgehogs	$20 20	
Joseph Silver, 49 hedgehogs	9 80	
		$30 00

Detail 9 WATER TUBS

George Silver, care of water tubs	$4 00	
Henry Mehren, cover for water tub well	2 00	
		$6 00

Detail 10 HEALTH DEPARTMENT

W. D. Ashley, doctor's services	$6 00	
W. D. Ashley, posting notices	13 00	
W. D. Ashley, groceries, etc.	66 66	
W. D. Ashley, trip to Concord and services	19 60	
Dr. Foley, services	2 00	
		$113 26

Detail 11 DOCTOR COMMITTEE EXPENSE

Bessie Cushing, sec'y, dinners for doctors	$8 55	
Bessie Cushing, paying for advertising and postage	7 00	
Geo. Churchill, trip to Fitchburg	1 50	
		$17 05

Detail 12 VITAL STATISTICS

Dr. Boynton, reporting births and deaths	$1 50	
Dr. B. D. Pease, reporting births and deaths	1 75	
Herman A. White, recording births and deaths	7 50	
		$10 75

Detail 13 SILENT POLICE

Evernu Century Sign Co., silent police	$188 10	
Evernu Century Sign Co., 1 doz. bulbs	2 63	
Evernu Century Sign Co., charging battery	20 00	
		$210 73

Detail 14 STATE AID MAINTENANCE

Joseph Silver		$3,435 51

Detail 15 BREAKING ROADS

Dixon Wheeler	$278 02	
A. F. Mansfield	201 88	
Harry Nelson	829 99	
Adolph Rachon	224 20	
Lars John Somero	260 30	
Arthur Todd	178 88	
Matti Aho	15 46	
Harold Hurlbut	1 56	
R. H. Barney	3 50	
		$1,993 79

Detail 16 REPAIRING ROADS

Harry Nelson	$1,101 81	
Adolph Rachon	1,114 66	
Lars John Somero	1,167 31	
Victor Lehtonen	35 00	
		$3,418 78

Detail 17 STREET LIGHTING

Walter S. Thayer		$1,000 00

Detail 18 TOWN POOR

Lillian Hietala	$20 00	
John Aho, groceries for family	129 37	
		$149 37

Detail 19 INSURANCE

William A. Preston	$112 75

Detail 20 COUNTY POOR

Arthur Fournier, board of Miss Bruno	$85 50

Detail 21 MEMORIAL DAY

Harold Hurlbut, chairman committee	$160 50

Detail 22 MOWING SIDEWALKS

James F. Pratt	$6 08

Detail 23 TAXES BOUGHT BY TOWN

On John M. Burton, for year 1926	$29 02	
On Andrew Mastin and John Burton, previous year	676 61	
		$705 63

Detail 24 ABATEMENTS

Oscar Anttila, out of town	$2 00
Blanche C. Burton, unable to pay	2 00
John Heinonen, paid in Jaffrey	2 00
Eric Kontio, paid in Peterboro	2 00
Mary Kontio, paid in Peterboro	2 00
Emerick Lamontagne, paid in Worcester	2 00
William Laakso, paid in Worcester	2 00

Hjalma Maki, out of town	2 00	
John Siltanen, paid in Maynard	2 00	
Karl Salmi, paid in Fitchburg	2 00	
Mrs. Oscar Tutikki, unable to locate	2 00	
M. E. Balcom, heirs, Obear Meadow, taxed twice	2 15	
Matti Mattila place, part back taxes	276 51	
Harry Blakey place, part back taxes	26 57	
		$331 23

Detail 25

Mrs. Lauriston Hardy, refund on auto tax	$12 47

Detail 26 CARE OF CLOCK

Charles L. Knowlton	$13 50

Detail 27

W. S. Thayer, interest on electric light note	$150 00

Detail 28 BRIDGE COMMITTEE

Boston & Maine Railroad, freight	$64 00	
A. F. Walker & Son, plank for bridges	33 64	
North East Metal Culvert Co., pipes	374 60	
		$472 24

Detail 29 RINGING BELL

Charles L. Knowlton		$75 00

Detail 30 MISCELLANEOUS EXPENSE

Walter S. Thayer, for damage done to Mrs. Rasandras' field, and other expenses incurred when building State Road from Gibson Four Corners to State Line		$39 00

Detail 31

Walter S. Thayer, principal of electric light note		$2,000 00

Detail 32

Henry E. Chamberlain, state tax	$2,745 00	
James H. Shenton, county tax	2,063 00	
		$4,808 00

Detail 33 PAID SCHOOL DISTRICT

Herman A. White, treasurer total assessed	$10,554 00	
Herman A. White, treasurer, dog licenses	184 28	
		$10,738 28

ROBERT B. WALKER
JOSEPH SILVER
WALLACE O. TENNEY
Selectmen of New Ipswich

Feb. 11, 1927

I have this day examined the above accounts and found them correctly cast with vouchers therefor.

HERSCHEL W. LEWIS, Auditor

Town Hall Account

W. A. Corbett, janitor service:		
Grange 19 times	$28 50	
Town meeting, twice	3 00	
Stearns Lectures, 4 times	6 00	
Dance	1 50	
Extra work	2 45	
		$41 45

RECEIPTS

Grange 19 times	$38 00	
Dance 1	4 00	
		$42 00

TOWN OF NEW IPSWICH TRUST FUNDS

Date of Creation	Trust Funds—Purpose of Creation	How Invested	Amount of Principal	Rate of Interest	Balance of Income on Hand at beginning of Year	Income During Year	Expended During Year	Balance of Income on Hand at End of Year
Mar. 20, 1895	Smith Cemetery Fund	Mass. Hospital Life Ins. Co.	$1000 00	5	$54 12	$50 63	$50 00	$54 75
June 9, 1897	Hubbard Cemetery Fund	Mass. Hospital Life Ins. Co.	1095 00	5	75 40	56 39	66 00	65 79
Feb. 5, 1906	Leonard Cemetery Fund	Mason Village Savings Bank	75 00	4½	6 17	3 65	2 50	7 32
Feb. 5, 1906	Webber Cemetery Fund	Mason Village Savings Bank	200 00	4½	33 97	10 39	14 00	30 36
April 29, 1907	Hannah A. Spaulding Cemetery Fund	Mason Village Savings Bank	100 00	4½	5 24	4 76	2 00	8 00
April 29, 1907	Dr. Francis N. Gibson Cemetery Fund	Mason Village Savings Bank	200 00	4½	19 30	9 95		29 25
April 30, 1908	Stedman Houghton Cemetery Fund	Mason Village Savings Bank	100 00	4½	10 33	4 98	3 00	12 31
April 30, 1908	Josiah R. Reed Cemetery Fund	Mason Village Savings Bank	300 00	4½	27 04	14 69	11 57	30 16
May 4, 1909	Davis Cemetery Fund	Mason Village Savings Bank	300 00	4½	22 75	14 61	10 50	26 86
July 27, 1909	Donley Cemetery Fund	Mason Village Savings Bank	100 00	4½	19 63	5 41	2 00	23 04
1909	Preston Cemetery Fund	Mason Village Savings Bank	242 54	4½	10 16	11 40	9 00	12 56
July 30, 1910	Mary A. Mansfield Cemetery Fund	Mason Village Savings Bank	50 00	4½	10 47	2 71	5 00	8 18
Aug. 4, 1910	Granger Cemetery Fund	Mason Village Savings Bank	150 00	4½	29 32	8 12	3 00	34 44
June 1, 1911	Fitts Cemetery Fund	Mason Village Savings Bank	100 00	4½	10 96	4 90	7 00	8 86
Oct. 27, 1911	Sewall O. Chandler Cemetery Fund	Mason Village Savings Bank	100 00	4½	12 96	5 10	2 00	16 06
Feb. 29, 1912	Supply and Mathias Wilson Cemetery Fund	Mason Village Savings Bank	100 00	4½	24 28	5 64	2 00	27 92
April 21, 1913	Sophronia Knowlton Cemetery Fund	Mason Village Savings Bank	100 00	4½	14 92	5 18	2 00	18 10
Aug. 25, 1913	Murphy Cemetery Fund	Mason Village Savings Bank	100 00	4½	16 10	5 25	2 00	19 35
May 1, 1914	Conant Parker Cemetery Fund	Mason Village Savings Bank	100 00	4½	15 43	5 23	2 50	18 16
May 1, 1914	Harvey B. Batchellor Cemetery Fund	Mason Village Savings Bank	200 00	4½	13 70	9 67	2 50	20 87
Mar. 1, 1915	Downing Cemetery Fund	Mason Village Savings Bank	100 00	4½	10 45	4 88	8 00	7 33
April 13, 1915	Elvira V. Gibson Cemetery Fund	Mason Village Savings Bank	500 00	4½	70 50	25 70	28 88	67 32
Mar. 25, 1916	Mansur Cemetery Fund	Mason Village Savings Bank	100 00	4½	13 55	5 14	3 50	15 19
June 26, 1916	Mary B. Gibson Cemetery Fund	Mason Village Savings Bank	200 00	4½	10 39	9 53	12 00	7 92
Oct. 2, 1916	Susan Heywood Cemetery Fund	Mason Village Savings Bank	200 00	4½	24 98	10 09	10 00	25 07
Oct. 14, 1916	Charles A. Preston Cemetery Fund	Mason Village Savings Bank	100 00	4½	19 29	5 39	2 00	22 68
Jan. 27, 1917	Paul Boyce Cemetery Fund	Mason Village Savings Bank	25 00	4½	6 64	1 41	1 00	7 05
Mar. 2, 1917	Etta M. Barrett Cemetery Fund	Mason Village Savings Bank	100 00	4½	24 73	5 64	1 50	28 87
June 22, 1919	L. H. Hodgman Cemetery Fund	Mason Village Savings Bank	50 00	4½	4 28	2 43	1 50	5 21
Jan. 29, 1918	Jonas Nutting Post Flag Fund	Mason Village Savings Bank	172 53	4½	20 54	8 43	6 75	22 22
May 30, 1918	Blodgett Cemetery Fund	Mason Village Savings Bank	50 00	4½	6 67	2 53	1 50	7 70
Sept. 21, 1918	Keyes Cemetery Fund	Mason Village Savings Bank	50 00	4½	7 46	2 57	1 50	8 53

June 16, 1919	Anna A. Goldsmith Cemetery Fund	Mason Village Savings Bank	54 39	4½		2 58		
		Registered Liberty Bonds	1000 00	4¼	17 16	42 50	58 50	3 74
Jan. 31, 1920	School Fund	Mason Village Savings Bank	4 88	4½		1 12		
		Registered Liberty Bonds	1469 66	4¼		62 45	63 57	
Jan. 31, 1920	Ministerial Fund	Mason Village Savings Bank	4 75	4½				
		Registered Liberty Bonds	1430 34	4¼		61 90	61 90	
Jan. 23, 1920	Addison Spaulding Cemetery Fund	Mason Village Savings Bank	5 66	4½		85		
		Registered Liberty Bonds	100 00	4¼	12 69	4 25	1 50	16 29
Oct. 15, 1920	Leedham Cemetery Fund	Registered Liberty Bond	50 00	4¼	4 80	2 33	1 50	5 63
Feb. 10, 1921	George R. Barrett Cemetery Fund	Mason Village Savings Bank	3 70	4½		76		
		Registered Liberty Bonds	450 00	4¼	16 90	19 13	21 70	15 09
June 24, 1921	Mary Adams Thayer Cemetery Fund	Mason Village Savings Bank	11 48	4½		99		
		Registered Liberty Bonds	100 00	4¼	9 50	4 25	1 00	13 77
Sept. 23, 1921	Mary J. Tabraham Cemetery Fund	Mason Village Savings Bank	4 68	4½		1 50		
		Registered Liberty Bonds	550 00	4¼	30 40	23 37	21 50	33 87
Jan. 1, 1922	Stearns Lecture Fund	Mason Village Savings Bank	17 06	4½	3 10	89		3 99
	Stearns Lecture Fund	Registered Liberty Bonds	1000 00	4¼		42 50	42 50	
	Stearns Lecture Fund	Mass. Hos. Life Ins. Co.	3000 00	5		150 00	150 00	
	Stearns Lecture Fund	Merrimack County Savings Bank	1000 00	4½		45 00	45 00	
	Stearns Lecture Fund	Amoskeag Savings Bank	2000 00	4½		91 36	91 36	
Feb. 9, 1922	James Bolton Cemetery Fund	Mason Village Savings Bank	100 00	4½	9 37	4 93	2 00	12 30
May 1, 1922	Helen M. Phelps Cemetery Fund	Mason Village Savings Bank	50 00	4½	6 49	2 53	3 00	6 02
	Spaulding School Fund	Registered Liberty Bonds	3150 00	4¼		133 87	133 87	
	Spaulding School Fund	Manchester Savings Bank	2000 00	4½		92 07	92 07	
	Spaulding School Fund	Mass. Hospital Life Ins. Co.	5000 00	5		250 00	250 00	
Oct. 22, 1923	George H. Ramsdell Cemetery Fund	Mason Village Savings Bank	100 00	4½	6 93	4 81	1 50	10 24
May 19, 1924	Tufts Memorial Fund	Mason Village Savings Bank	100 00	4½	5 44	4 75	2 00	8 19
July 25, 1924	William H. Wilson Cemetery Fund	Mason Village Savings Bank	100 00	4½	4 68	4 74	2 00	7 42
Aug. 19, 1924	Elizabeth Barrett Fund	Mason Village Savings Bank	3000 00	4½		136 25	136 25	
Sept. 26, 1924	Hannah M. Brooks Cemetery Fund	Mason Village Savings Bank	100 00	4½	5 82	4 77	2 00	8 59
Aug. 31, 1925	Daniel Murphy Cemetery Fund	Mason Village Savings Bank	100 00	4½	1 66	4 57	2 00	4 23
Dec. 10, 1925	Stephen W. Wheeler Cemetery Fund	Mason Village Savings Bank	100 00	4½		4 53	3 00	1 53
Sept. 4, 1926	Capt. Christopher Whitney Cemetery Fund	Mason Village Savings Bank	50 00	4½		56		56
Sept. 17, 1926	Charles A. Whitney Cemetery Fund	Mason Village Savings Bank	200 00	4½		2 25		2 25
Sept. 25, 1926	Taylor Cemetery Fund	Mason Village Savings Bank	300 00	4½		1 12		1 12
Jan. 3, 1927	Stephen Thayer Cemetery Fund	Mason Village Savings Bank	100 00	4½				

PHILIP F. GORDON
WALTER S. THAYER
Trustees of Trust Funds

Feb. 11, 1927

I have this day examined the above accounts, and find them correctly cast with vouchers therefor, and the above is a correct list of the securities held by the town.

HERSCHEL W. LEWIS, Auditor

Permanent Improvement Fund

Bal. in town treasury, Feb. 1, 1926	$889 70	
Permanent improvement fund for 1926	1,191 00	
Total fund to date		$2,080 70

State Aid Maintenance

	Town	State	Total
Appropriation, 1926	$2,000 00	$4,000 00	$6,000 00
Expended, 1926	1,769 39	3,538 77	5,308 16
	$230 61	$461 23	$691 84
Town paid on road to Dec. 1, 1926			$3,413 58
Received from state			1,644 19
			$1,739 39

The State close their books Dec. 1, and since that date the town has paid $34.50 out on the road. Of this amount the town will be refunded $22.00.

State Aid Construction

	Town	State	Total
Unexpended balances	$146 48	$585 90	$732 38

Highway Department

Lars John Somero

Repairing Roads

	Hours	
Lars John Somero, man	356½	$152 34
Lars John Somero, man and team	348½	271 49
Lars John Somero, gravel, 156 loads		15 60
Lars John Somero, lumber		6 00
Lars John Somero, spikes		1 50
Emil Maki, man and team	85½	66 50
Emil Maki, man	109½	42 58
Emil Maki, man and truck	68	90 67
Emil Maki, stringers and railings		10 00
Matti Maki, man and team	40½	31 50
Matti Maki, man	3	1 17
Wallace Tenney, man and team	86	66 89
Oscar Kesti, man	85½	33 25
Arvi Somero, man	21	8 16
Charles Pratt, man	62½	24 31
Walter Maki, man	72	28 00
John Hill, man	49½	19 25
Sulo Kivela, man	5	1 94
Eino Salonen, boy	8	2 00
Eino Somero, man	41	15 95
Emil Koski, man	2	78
Jalo Lampi, man	2	78
Eino Salonen, man	9	3 50
Edward Kesti, man	72	28 00
Matti Muhonen, man	9	3 50
John Sarkila, man	18	7 00
Arthur Maki, man	17	6 61
Nilo Koski, man	27	10 50
Victor Koski, man	27	10 50
James Pratt, man and team	69	53 67
Andrew Kangas, man	102	39 67
Andrew Kangas, gravel 258 loads		25 80
John Hariju, man	69	26 82
William Hariju, man	51	19 82
Abraham Kaarto, man	36	14 00
Oscar Somero, man	9	3 50

Ilmer Muhonen, man	7½	3 00
Isaac Hill, man	22	8 56
John Kangas, 12 loads gravel		1 20
Weino Laakso, 16 loads gravel		1 60
Otto Weisman, repairing scraper, etc.		9 40
		$1,167 31

Respectfully submitted,

LARS JOHN SOMERO
Road Agent

Feb. 11, 1927

I have this day examined the above accounts and found them correctly cast with vouchers therefor.

HERSCHEL W. LEWIS
Auditor

BREAKING ROADS

LARS JOHN SOMERO

	Hours	
Lars John Somero, man	97	40 38
Lars John Somero, man and team	33½	26 07
Lars John Somero, man and tractor	19	27 33
Emil Maki, man	32½	12 14
Victor North, man	5	3 89
Matti Maki, man and team	44½	35 39
Matti Maki, man	4½	1 75
Eino Salonen, boy	10½	2 63
Arvi Salonen, man	33½	13 04
Edward Hudson, man	16	6 23
Delbert Hudson, man	6	2 34
Oscar Somero, boy	10½	2 63
Oscar Somero, man	7½	2 92
Edward Kesti, man	3	1 17
Oscar Kesti, man	20	7 78
Sippo Salmela, man	3	1 17
Uuno Kesti, boy	3	75
Walter Maki, man	4	1 56

Arthur Maki, man	4	1 56
Walfrid Maki, man	30	11 68
Uuno Kangas, boy	2	50
Uuno Kaarto, boy	6	1 50
Dixon Wheeler, man	4	1 56
Lauri Gromfror, man	11¾	4 57
Weino Salonen, man	11¾	4 57
Matti Kangas, man	2	79
Charles Pratt, man	15½	6 04
Ilmer Aho, man	8½	3 31
John Hill, man	22	8 56
A. Kaarto, man	8	3 11
Wilmore Ashley, man	1½	59
Emil Kaivula, man	10	3 89
Weino Laakso, man	9	3 50
John Hyvarinen, man	10	3 89
Frank Hardy, man and team	14	10 92
Allyn Hardy, man	1½	59
		$260 30

Respectfully submitted,
LARS JOHN SOMERO
Road Agent

Feb. 11, 1927

I have this day examined the above accounts and found them correctly cast with vouchers therefor.

HERSCHEL W. LEWIS
Auditor

BREAKING ROADS

HARRY NELSON

	Hours	
Harry Nelson, team	178	$146.97
Harry Nelson, man	44¾	17 32
Matti Lampi, man	24½	9 68
John Lampi, man	26	10 09
John Kuusisto, man	78	30 25
W. Aho, man	22	8 55

W. Erickson, man	33	13 99
W. Stark, man	28	7 40
T. Suila, man	67	26 05
T. Anderson, man	9	3 50
L. Anderson, man	19	7 37
R. Kivela, man	17	6 59
F. Fox, man	10	3 89
C. Maki, man	18	7 00
O. Kivela, man	24	9 33
Antti Antilla, man	27½	10 70
H. Flinkstrom, man	21½	8 37
W. Fox, man	13	3 79
N. Somero, man	23	8 94
Matti Somero, man	36	13 98
Matti Somero, team	66	51 33
A. Kangas, man	42	16 34
I. Hill, man		16 15
W. Hill, man	18	7 00
J. Hill, man		6 62
W. Aho, man	4½	1 75
W. Kurtti, man	4	1 00
M. Heinonen, man	51	19 83
E. Hagliberg, man	50	19 40
J. Heiskanen		56 22
J. Nermi		29 93
W. Hakkanen		10 50
J. Silver		46 77
G. Silver		22 28
W. Mansfield		64 20
E. Koski		29 55
H. Paanenen		18 66
J. Pajari		5 06
G. Lampi		1 94
J. F. Pratt		3 50
N. Kivela		22 59
A. Lampi		1 15
K. Luhtala		4 26
S. Kolapakka		1 54
A. Kolapakka		1 54
T. Heiskanen		7 00
W. Lilius		2 73
T. Parhaila		39
I. Aho		7 00
		$829 99

Harry Nelson, Repairing Roads

	Hours	
Harry Nelson, team	545	$452 41
Harry Nelson, man	22	8 30
Matti Somero, man	126	48 99
Matti Lampi, man	10	3 89
Thomas Suila, man	270	102 94
Reino Kivela, man	193	74 65
John Siren, and truck	12	15 00
Willis Mansfield, team	135	105 10
Nicholas Somero, man	18	7 00
Walter Erickson, man	85	31 50
August Pajari, and team	54	42 10
Nicholas Naapili, man	45	17 50
Hjalmar Paananen, man	43	16 72
Charles Wheeler, man	9	3 50
George Churchill, trucking		8 00
Isaac Hill, man	19	7 39
Lauri Anderson, man	22	8 55
George Cushing, man	17	6 62
Nicholas Kivela, man	216	91 39
Otto Weisman, sharpening tools, etc.		3 00
Leonard Aho, 185 loads gravel		26 25
John Kuusisto, 15 loads gravel		1 50
Andrew Kangas, 20 loads gravel		2 00
O. D. Prescott, 3 bags cement		2 70
R. B. Walker, 124 ft. lumber		4 96
Mrs. Addie Hardy, 1 Gal. paint		4 30
C. S. Bourgeois 1½ gal. paint		5 55
		$1,101 81

Respectfully submitted,

Harry Nelson
Road Agent

Feb. 11, 1927

I have this day examined the above account for repairing roads, and find them correctly cast with vouchers therefor.

Herschel W. Lewis
Auditor

Repairing Roads

Adolph Rachon

	Days	Hours	
Adolph Rachon, man and truck			$545 51
Joseph Silver, man and team	9		63 00
George Silver, man and team	2	1½	15 16
N. Vaillancourt, man	1		3 50
A. Vaillancourt, man	2		7 00
S. Vaillancourt, man	2		7 00
N. Duval, man	2		7 00
E. Buzzell, man	2		7 00
A. Yelle, man	2		7 00
E. Ledger, man	7	5	26 45
E. Ledger, man and team	6		42 00
G. Alton, man	8		28 00
W. E. Preston, man	23		80 50
A. Desrosier, man	24	2	84 76
R. Burton, man	34	2	119 76
W. Thompson, man	1	4	5 06
W. Lamontagne, man	1		3 50
S. Weisman, man	2		7 00
W. Bedard, man	1		3 50
D. Duval	6	4	22 56
J. Silver King drag and axle grease			3 45
Otto Weisman, work			2 00
Adolph Rachon, 2 lanterns			3 30
W. E. Preston, 18 loads gravel			1 80
E. Mann 7 loads gravel			70
Mrs. L. Wheeler, 30 loads gravel			3 00
Mrs. F. Burton, 136 loads gravel			13 60
Kerosene and sharpening tools			1 55
			$1,114 66

Respectfully submitted,
Adolph Rachon,
Road Agent

Feb. 11, 1927

I have this day examined the above accounts and found them correctly cast with vouchers therefor.

Herschel W. Lewis
Auditor

Breaking Roads

Adolph Rachon

	Days	Hours	
Adolph Rachon, man and team			$58 75
E. Charrois, man	1		3 50
L. Fournier, man		4	1 56
E. Buzzell, man		4	1 56
W. Lamontagne, man		4	1 56
S. Vaillancourt, man		4	1 56
A. Vaillancourt, man		9	3 51
N. Vaillancourt, man	1		3 50
L. Davis		5	5 42
W. Mansfield, and team			21 84
N. Duval, man		4	1 56
T. Lamontagne, man		4	1 56
J. Alton,	2		7 00
G. Alton	8	5	29 95
J. Desrosier		4	1 56
H. Hurlbert	2	7	9 75
N. Leger	1	4½	5 24
H. Wahlross		5	1 95
W. E. Preston		4	1 56
G. Silver, and team	3	5¼	26 07
A. Yelle, man	1	4	5 06
A. Mansfield, team and men			15 96
D. Duval	1	5	5 45
C. Pratt, and team		4½	3 50
Henry Mehren	1	1	3 71
D. Duval		4	1 56
			$224 20

Respectfully submitted,
Adolph Rachon
Road Agent

Feb. 11, 1927

I have this day examined the above accounts and found them correctly cast with vouchers therefor.

Herschel W. Lewis
Auditor

Breaking Roads

	Days	Hours	
Dixon D. Wheeler	9	8	$37 20
Matti Maki, man and team	8		56 00
Walter Maki	6	8	24 12
Arthur Maki	12	7	44 73
Jalo Lampo		6	2 34
Fred A. Hill	2		7 00
Sulo Kolapakka	5		17 51
Edward Kesti	3	1	10 91
Fred Pratt, man and team		4	3 12
Charles Pratt		4	1 56
Emil Maki, man and team	1		7 00
Otto Weisman	1		3 50
W. D. Ashley	1		3 50
Ilmer Aho	1	6	5 85
John Hill	1	2	4 28
William Thompson	2	5	8 95
John Somero, man and team	5		35 00
John Hyvarinin		5	1 95
David Leel	1		3 50
			$278 02

Dixon D. Wheeler
Road Agent

Feb. 3, 1927

I have this day examined the above account and found it correctly cast with vouchers therefor, and in agreement with the selectmen's records.

Herschel W. Lewis
Auditor

A. F. Mansfield

Road Agent

	Days	Hours	
A. F. Mansfield, team	13	7½	$96 84
Leander Davis		3½	1 37
Lawrence Davis, man	1	1	3 90

Victor Lehtonen, man	4	6	16 34
William Lehtonen, man	7		24 70
Leo Lehtonen, man	4	7	16 73
W. E. Preston		8½	3 30
Waino Maki	2	2½	7 97
Andrew Kangas		7	2 73
John Siren		11	4 28
William Aldrich		9	3 50
Edward Koski		9	3 50
Toivo Koski	1	8	6 80
Fauna Johnson	1	5	5 06
Armus Siren	1	4	4 86
			$201 88

A. F. Mansfield
Road Agent

Auditor's Report

To the Citizens of New Ipswich:

Your auditor has duly examined the accounts of the selectmen, town clerk, treasurer, chief engineer, electric light committee and administrators of the trust funds. He has found all these accounts in excellent shape, in agreement with each other, and with ample vouchers. The treasurer's accounts agree month by month with the statements of the Townsend National Bank.

The auditor has also examined and approved the accounts of two of this year's road agents, and one of last year's. The other of last year's road agent did not present his accounts for inspection, and one of this year's road agents lacked vouchers for several items in his breaking roads accounts. Consequently two accounts go unaudited this year.

The auditor believes these road agents to be honest and to have spent as represented the moneys they have received from the selectmen, but for their own protection they should have presented their accounts in shape for auditing. Thanks to the epidemic of defalcation and embezzlement that has spread over New Hampshire and Massachusetts the last few years, every man that handles public funds is easily open to suspicion, and should safeguard his reputation in every way.

The auditor would suggest that every subordinate official in New Ipswich handling public funds insist upon a receipt for

every payment, at the time the payment is made, and check his accounts monthly by comparison with the selectmen's books. The people of New Ipswich have a right to know, and should insist upon knowing to the last cent, exactly how the town's money is spent. Only by so doing can they avoid, in the long run, the disgraceful experience that so many towns in New England have lately had.

Respectfully submitted
HERSCHEL W. LEWIS
Auditor of the Town of New Ipswich

Report of Treasurer of Electric Light Commission

RECEIPTS

Cash on hand Feb. 8, 1926	$5,422 53	
Town appropriation	2,150 00	
Street lighting, town	1,000 00	
Sale of Current	3,344 38	
Interest on deposits, Townsend National Bank	87 66	
Ilmer Aho, material used	17 37	
		$12,021 94

EXPENDITURES

Paid on Note and 1 yrs. interest	$2,150 00	
Greenville Electric Lighting Co. current	1,318 40	
Ilmer Aho, reading meters, use of auto	144 50	
Ilmer Aho labor, old line	108 75	
Sulo Kivinen, labor old line	4 56	
Sulo Weisman, labor old line	2 25	
W. S. Thayer, Sec. & Treas. 1 year	48 00	
W. S. Thayer, postage and telephone	10 35	
Sentinel Printing Co. meter books	30 41	
W. A. Preston, material	89 60	
		$3,906 82

New Lines

Wetmore-Savage Co. material	$1,036 29	
Arthur H. Todd, poles	329 29	
Ilmer Aho, labor	211 30	
Sulo Kivinen, labor	50 25	
Hjalmar Maki, labor	35 88	
Matti Somero, labor	31 42	
F. Niemi, labor	21 38	
Andrew Kangas, labor	24 50	
Freight & express	17 79	
C. S. Bourgeois, carting	12 00	
F. W. Clark, dynamite, etc.	13 75	
Warren, Howe & Wilson, legal advice	10 00	
Joseph Silver, labor, poles & telephone	12 25	
August Pajari, labor	7 00	
Eino Somero, labor	5 02	
Isaac Hermanson, labor	3 88	
W. S. Thayer, labor	2 00	
Geo. Churchill, trip to Milford	4 00	
Hugh Churchill, material	2 80	
W. D. Ashley, labor	2 50	
Charles Maki, labor	1 95	
Uno Kangas, labor	1 75	
G. G. Helsberg, material	1 17	
		$1,838 17
Total expenditures		$5,744 99
Charles Maki, Isaac Hill, Nicholas Somero, Matti Somero, Charles F. Wheeler, August Pajari, Andrew Kangas, each gave one week's work on new Finnish Dist. line.		
Cash on hand Feb. 9, 1927	$6,276 95	
Due from Current sold	96 88	
		$6,373 83

Walter S. Thayer

Treasurer

5 744 99
6 276 95

Feb. 11, 1927

I have this day examined the above account and find it correctly cast with vouchers therefor.

HERSCHEL W. LEWIS
Auditor

Report of Tax Collector Year 1926

Total amount committed to Collector 1926		$26,303 70
Property tax collected 1926	$25,440 41	
Property tax abated 1926	2 15	
Property tax uncollected 1926	113 14	
		$25,555 70
Poll taxes collected 353 at $2.00	$706 00	
Poll taxes abated 13 at $2.00	26 00	
Poll taxes uncollected 8 at $2.00	16 00	
		748 00
		$26,303 70

CASH ACCOUNT

Total amount committed to collector 1926	$26,303 70	
10 poll taxes collected after receipt of book	20 00	
		$26,323 70
Amount given Treasurer	$26,194 56	
Poll taxes uncollected	16 00	
Property taxes uncollected	113 14	
		$26,323 70

Interest received and paid treasurer on 1926 taxes $13.07

FREDERICK A. CUSHING
Tax Collector

The following named persons have not yet paid their poll taxes for the year 1926.

John M. Burton, Blanche C. Burton, Lizzie Kolapakka

FREDERICK A. CUSHING
Tax Collector

Report of Stearns Lecture

COMMISSION FOR YEAR ENDING JAN. 31, 1927

Cash on hand Feb. 1, 1926	$187 24	
Received from Walter S. Thayer, Trustee of Trust Funds		
May 4, 1926 Dividend on Liberty Bond	21 25	
Nov. 2, 1926 Dividend on Liberty Bond	21 25	
1927		
Jan. 8 Dividend from Amoskeag Bank for one year	91 36	
Jan. 13, Dividend from Merrimack County Savings Bank for one year	45 00	
Jan. 19 Dividend from Mass. Hospital Life Ins. Co. for one year	150 00	
		$516 10
Paid on account of four lectures	$276 52	
Cash on hand Jan. 31, 1927 in Townsend National Bank	239 58	
		$516 10

The committee have thought best to have these lectures given before the first of January if possible on account of bad traveling and heating conditions in town hall but we could not get a date for the Dorothy Haines evening consisting of drama and music until February 25, 1927 consequently this lecture cannot appear in this report.

BESSIE M. CUSHING, Treasurer
HERSCHEL W. LEWIS

Feb. 11, 1927

The above account is found properly cast with vouchers therefor.

R. B. WALKER
Selectmen

Report of the Chief Engineer of the Fire Department for the Year 1926

Paid, Tiger Engine Co. No. 1	$79 92	
Paid, Southern Hero Engine Co. No. 3	141 91	
Paid, Board of Engineers	37 50	
Paid, Leonard Aho's fire	17 80	
Paid, Brush fires	27 35	
Paid, supplies	18 14	
Paid, postage	58	
		$323 20
Received from the Town of New Ipswich		$323 20

Albro L. Balch
Dixon D. Wheeler
William E. Preston
Alfred A. Woodward
Board of Engineers

Feb. 9, 1927

I have this day examined the above account and find it correctly cast with vouchers therefor, and in agreement with the selectmen's records.

Herschel W. Lewis
Auditor

Report of the Committee to Procure a Resident Physician

To the Citizens of New Ipswich we hereby submit a report of our efforts to procure a resident doctor for the Town, for which the Town voted a bonus of $900.

Immediately after the Town Meeting of March, 1926, the committee met and organized with Mrs. Bertha P. Preston as Chairman and Mrs. Bessie M. Cushing as Secretary. The committee held several meetings, talked the matter over and made plans. Each member of the committee wrote to and consulted various doctors, among these were Drs. Woodward, Pitcher, Simmons, Stimson and Donovan of Fitchburg, Dr.

Pease of Greenville, Dr. Norris of Cambridge, Dr. Duncan of the New Hampshire State Board of Health and many others. They advised us to apply to the different Medical schools, from every one of which we received the reply that they would keep our application on file and inform us. Among the Medical Schools written to were, Dartmouth Medical School, University of Vermont Medical School, College of Physicans and Surgeons in New York, Tufts College Medical School, Harvard Medical School, Boston University Medical School, Massachusetts Medical Society, City Hospital of Worcester and the Burbank Hospital at Fitchburg, Mass. Two members of your committee visited the Burbank Hospital several times in the hope of procuring an interne there, who had been highly recommended. He finally decided to return to his native state of Pennsylvania to practice. The following is quoted from a letter of the Dean of one of the Medical Schools:

"I am very sorry to say that I can give you, in general, little encouragement, and, immediately, no hope of success in your search for a doctor. I shall be glad to make your quest known to our men who may be looking for a place to locate. It would seem that most of them are dazzled by the glare of the city and would rather starve behind a brass plate in a skyscraper, than make a comfortable living behind the wheel of a flivver in the smaller cities and towns. The supply is very slow to respond to the demand and when new doctors are created, as a result of this demand, they are artificially diverted to a glutted market in the city."

Before the work had progressed very far your committee as well as the town lost a valuable and esteemed member in the death of Lauriston M. P. Hardy. He was greatly interested in procuring a resident doctor. He had already communicated with a doctor in the northern part of the state, who, as soon as the roads were suitable, was to visit the town to look the situation over. After Mr. Hardy's death he had no desire to locate here.

We were finally advised to insert an advertisement in the Boston Medical and Surgical Journal, which is the official organ of the Massachusetts Medical Society. This Journal is subscribed to by doctors all over the country. From this advertisement we have obtained our best results. We have had letters from about twenty doctors asking for information about the situation here. This shows that there are doctors seeking a location or a change in location. Six different doctors have paid us a visit, and several times we have felt almost sure of obtaining one only to have him locate elsewhere. We

have decided to insert our advertisement again in the Boston Medical and Surgical Journal for six consecutive weeks. We have already received two answers and are in communication with these doctors. We are also corresponding with the National Physicians Exchange in Chicago.

Three problems seem to confront us: First, a suitable house for a doctor. Second, the requirements of the New Hampshire State Medical Board for a doctor to practice in New Hampshire. New Hampshire has reciprocity with a few states; and only a doctor who has passed examinations in those states can practice in New Hampshire. Otherwise he must take the New Hampshire State Board examinations, or pay a fee of $20 and fulfill certain other specified conditions. These examinations are given at Concord only twice a year. Unless a doctor is fresh from Medical School, it means months of study to brush up on many theoretical subjects, which are not often used in daily practice and by many forgotten. Massachusetts has reciprocity with no other state. Several of our applicants have been from Massachusetts and they have preferred to locate elsewhere in Massachusetts than to pass in all its intricate details the four day written examination of the New Hampshire State Medical Board. We feel that but for this we might have had a resident doctor now.

Third, the bonus. We have found that other towns, desiring a resident doctor, are offering a larger bonus than $900.

We believe that the town of New Ipswich should provide a bonus of $1200 per year in order to compete with success with other towns in search of a resident physician.

Bertha P. Preston, Chairman
Bessie M. Cushing, Secretary
Herschel W. Lewis
Harold P. Hurlbut
Caroline E. Lowe
Annie F. Thayer
Cora M. Walker
Isham E. Aldrich
Edward R. Wheeler

Committee

SCHOOL WARRANT

To the Inhabitants of the School District in the Town of New Ipswich qualified to vote in District Affairs

You are hereby notified to meet at the Town Hall in said district on the 8th day of March, 1927, at 2 o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agents of the district.
6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
8. To see if the district will vote to make any alteration in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the district, as determined by the school board in its annual report.
9. To see if the District will vote to raise and appropriate money to open and conduct an evening school, for instruction of such persons as desire to become naturalized citizens, but are at present unable to do so on account of lack of education in the English language.
10. To see if the District will vote to authorize the School Board to make any more suitable arrangement for transportation of pupils to the Junior High School by purchase of one or more Trucks or Automobiles and hiring drivers to transport the pupils or any other arrangement, so that all pupils are transported from their homes to the school and back again, and raise and appropriate money for the same.

Given under our hands at said New Ipswich this 15th day of February, 1927.

Nettie E. Lewis
George R. Jaquith
Mabel M. Aldrich
School Board

A true copy of Warrant—Attest:

Nettie E. Lewis
George R. Jaquith
Mabel M. Aldrich
School Board

REPORT OF THE SCHOOL BOARD

To the Citizens of New Ipswich:

The schools are progressing very well this year with hardly an interruption thus far because of bad weather and but little due to sickness.

Though there was, the first of the year some difficulty in securing a permanent teacher at the Number Six school, it has been running smoothly since October with a promise of continied success.

There are a few repairs necessary to be made as soon as possible. The Smithville schoolhouse must be shingled and considerable work needs to be done to make the outdoor toilet at Number One school in proper condition.

It is our intention to supply better playground equipment for the Number One and Number Four schools; this, with the assistance of the pupils at Number One, who will gladly help to raise money by entertainments, etc.

Also the Parent-Teacher Association has signified its willingness to contribute toward this end. Too much cannot be said of the great work this association has done and is still doing in our community.

Transportation is an ever present problem and we have studied the situation in New Ipswich with advice from the State Board, and are confident that our system is as good, if not better than any we know of.

"If the district furnishes a conveyance to children at a point one mile or less from their home it has met the requirements of the law."

To do more than this, with the pupils so widely scattered, would call for such a sum of money as is practically prohibitive. Conveyance in comfortable, closed cars, almost every day, right through the winter is in our estimation "reasonable transportation."

And our drivers' daily schedule, with the mail route also to cover, is so definitely marked out that time varies scarcely any from day to day.

Respectfully submitted,

Nettie E. Lewis
George R. Jaquith
Mabel M. Aldrich
School Board

February 11, 1927

NEW IPSWICH BUDGET 1927-'28

Estimated expenditures for the school year from July 1, 1927, to June 30, 1928, and recommendation of sums to be assessed for the support of schools.

Estimated Expenditures

Teachers' salaries including music supervisor	$7,400 00	
Textbooks	275 00	
Scholars' supplies	275 00	
Flags and appurtenances	20 00	
Other expenses of instruction	75 00	
Janitor service	450 00	
Fuel	550 00	
Janitors' supplies	65 00	
Minor repairs and expenses	300 00	
Medical inspection and health supervision	400 00	
Transportation of pupils	1,300 00	
Elementary tuition, Greenville and New Ipswich	175 00	
		$11,285 00

Estimated Revenue

State aid	$2,200 00	
Dog licenses	100 00	
Trust fund income	450 00	
Estimated balance, June 30, 1927	1,000 00	
		$3,750 00
Balance, sum recommended to be raised by taxation		$7,535 00

(Note: A tax of $.005 on the equalized valuation is necessary to secure state aid,—$6,314.27)

Additional sums recommended to be raised by taxation, including statutory requirements:		
For salaries of district officers	$170 00	
For superintendent's excess salary	300 00	

For truant officer and school census	30 00	
For expenses of administration	200 00	
For extraordinary repairs	200 00	
For new equipment	150 00	
For per capita tax (statutory)	382 00	
For high school tuitions (statutory)	1,200 00	
For rental of room at Academy (in addition to janitor service and half of fuel cost)	150 00	
		$2,782 00
Total sums recommended to be raised by taxation		$10,317 00

Summary Expenditures

July 1, 1926 to Jan. 31, 1927

Bill from previous year	$5 00	
Superintendent's excess salary	300 00	
Census	10 00	
Expenses of Administration	152 61	
Teacher's salaries (Inc. music)	3,917 00	
Text books	336 81	
Scholars supplies	183 76	
Flags and appurtenances	75	
Other expenses of instruction	57 93	
Janitors	199 00	
Fuel	690 97	
Water, light and janitor's supplies	56 41	
Minor repairs	269 47	
Medical inspection	227 50	
Transportation of pupils	680 00	
High school tuition	617 50	
Elementary tuition	84 75	
New equipment	15 80	
Per Capita tax	404 00	
		$8,209 26

George R. Jaquith, Sec'y
School Board

Report of Treasurer for School District

(June 30, 1925, to June 30, 1926.)

Dr.

Cash on hand at beginning of school year	$1,471 97	
Received from:		
Town treasurer, town appropriation	10,686 00	
Town treasurer, dog tax	181 35	
Bertha P. Preston, treasurer A. R. C.	65 56	
Joseph Silver, for wood	42 00	
Gladys Pride, tuition for Sally Pride	4 50	
Greenville school district, text books	2 10	
Trustees of trust funds, interest on town school fund	63 65	
Trustees Spaulding school fund, int. on Spaulding school fund	475 92	
State of New Hampshire equalization	1,564 40	
Appleton Academy, rebate on fuel	14 50	
		$14,571 95

Cr.

Paid School Board's orders	$12,794 17	
Cash on hand at end of school year	1,777 78	
		$14,571 95

Herman A. White
Treasurer

July 6, 1926

I have this day examined the above account, and find it correctly cast with vouchers therefor.

Herschel W. Lewis
Auditor

REPORT OF THE SCHOOL BOARD

Salaries District Officers 1925-1926

Florence Anttila	$25 00	
Nettie E. Lewis	50 00	
George R. Jaquith	50 00	
Herman A. White	20 00	
		$145 00
Superintendent's excess salary		$296 97

Truant Officer and Census

H. P. Hurlbut, truant officer	$20 00	
George R. Jaquith, census	10 00	
		$30 00

Expenses of Administration

V. S. Ames, postage, travel exp, printing, office help,etc.	$31 48	
A. B. Eaton, treas. Supt's. office help	122 50	
New Ipswich, post office, 500 stamped envelopes	10 99	
George R. Jaquith, sec. & exp.	10 65	
Nettie E. Lewis, postage, telephone etc.	2 52	
		$178 14

Teachers' Salaries

Maud L. Morrow, Jr. high	$1,100 00
Mae E. Corthell, No. 1	1,008 00
Bertha E. Whelpley, No. 1	936 00
Abbie E. Shea, No. 12	936 00
Hazel E. Robbins, No. 5	900 00
Mabel E. Sturtevant, N. 4	864 00
Mildred McLaughlin, No. 6	97 00

Elizabeth E. Colby, No. 6	175 00	
Ruth L. DeWar, No. 6	675 00	
Harriet B. Tibbetts, music	330 00	
H. W. Lewis, prin. Jr. high	1 00	
		$7,022 00

Textbooks

Standard Book Co.	$20 22	
Edw. E. Babb Co.	78 77	
Silver Burdett Co.	65 67	
McKnight & McKnight	6 22	
Iroquois Publishing Co.	88	
World Book Co.	5 28	
Arlo Publishing Co.	10 91	
Houghton Mifflin Co.	22 00	
Rand McNally Co.	12 69	
Cable Co.	1 00	
Milton Bradley Co.	6 77	
Am. Book Co.	38 40	
		$268 31

Scholar's Supplies

Cho Se Co. Ink Pellet Co.	2 50	
Milton Bradley Co.	11 58	
World Book Co.	12 47	
Edw. E. Babb Co.	44 60	
J. L. Hammett Co.	72 94	
Ryan & Buker	101 22	
Public School Publishing Co.	7 48	
V. S. Ames	2 22	
Harry Houston	1 75	
McMillan Co.	74	
G. G. Helsberg	16 60	
		$274 10

Flags and Appurtenances

H. A. Wales Co. (2 flags)	$15 30
Fitchburg Hdw. Co. rope	3 71
J. L. Hammett Co.	1 72

Walter E. Hardy, No. 12	2 75	
Geo. R. Jaquith, No. 12-4-6	3 00	
A. F. Mansfield, No. 4-6	3 50	
		$32 98

Other Expenses of Instruction

J. L. Hammett Co.	$1 88	
World Book Co.	10 05	
Current Events, 28 copies	9 80	
Rand McNally Co.	1 50	
Squannacook Printing Co. programs	5 08	
A. H. Barbour, 11 names in diplomas	2 75	
Public School Publishing Co.	2 17	
F. B. Kimball, transportation Shea No. 12	4 80	
James F. Pratt, transportation Shea No. 12	37 00	
Kalle Blomfeldt, Transportation No. 6	4 50	
Helen E. Sargent, transportation Shea	7 25	
Maud L. Morrow, board decorations, etc.	9 70	
Hazel E. Robbins, board	2 44	
Abbie E. Shea, board	5 00	
		$103 92

Janitors

P. J. Clifford, academy	$92 01	
J. H. Spofford, No. 1	216 00	
Abbie E. Shea, No. 12	36 00	
Hazel E. Robbins, No. 5	36 00	
Mabel E. Sturtevant, No. 4	36 00	
Mildred McLaughlin, No. 6	4 00	
Elizabeth E. Colby, No. 6	7 00	
Ruth L. DeWar, No. 6	25 00	
		$452 01

Fuel

J. Bernier, coal No. 1	$167 03	
Appleton Academy	350 00	
V. Salminen, wood	222 00	
A. F. Walker & Son	12 83	
James F. Pratt	1 75	
A. L. Balch	2 00	
		$755 61

Water, Light and Janitor's Supplies

H. C. Copp, 8 brooms	6 00	
Goodnow Derby & Hayes	1 00	
J. L. Hammett Co.	15 00	
A. D. Mastin	1 87	
W. S. Thayer	29 00	
		$52 87

Minor Repairs and Expenses

H. H. Barber Co.	$3 85	
Edw. E. Babb Co.	1 33	
Fitchburg Hardware Co.	6 55	
D. J. Whooley Co.	2 11	
H. S. Farrar, No. 1, No. 6	17 41	
A. I. Brewer, No. 1	31 02	
Kenney Bros. & Walkins	1 90	
Goodnow Derby & Hayes	1 92	
J. H. Spofford	50	
Central Hardware Co.	1 40	
C. L. Knowlton	1 05	
Geo. R. Jaquith, No. 1-6-4-12-5	44 00	
A. A. Woodward	12 50	
Walter E. Hardy	31 98	
Jennie L. Cutting	10 50	
Carrie E. Knowlton	10 50	
D. D. Wheeler	13 50	
Helen E. Sargent	4 30	
Webber Lumber Co.	7 02	
		$203 34

Medical Inspection

Dr. B. D. Pease	$50 00	
Ethel M. Frye, school nurse	299 97	
Helen E. Sargent, transportation	17 50	
James F. Pratt	1 50	
N. J. Quigley	30 00	
		$398 97

Transportation of Pupils

Helen E. Sargent	$1,008 00	
Isaac Hill, board Anne Maki	191 00	
		$1,199 00

High School Tuition

Appleton Academy		$630 00

Elementary School Tuition

School District of Greenville Tenney & Gedenberg	$138 75	
School District of Mason, Raitanen	30 00	
		$168 75

Land and Buildings—Investigation Water Supply No 1.

Ilmer Aho, option	$25 00	
A. A. Woodward, labor	4 50	
		$29 50

New Equipment

Denoyer Geppert Co. maps	$71 81	
Ryan & Buker, sprayer	16 14	
Edw. E. Babb Co.	5 50	
F. W. Clark, Jr. high	31 75	
		$125 20

Bills Previous year, Martin Diploma Co.	$11 50
Per Capita tax, paid state treasurer	$416 00
Total Expenditures, for year ending June 30, 1926	$12,794 17

SUPERINTENDENT'S REPORT

To the School Board and Citizens of New Ipswich:

I submit my fourth annual report as Superintendent of Schools

School Organization

The opening of schools in September 1926 found us again with a large number of new teachers, Mrs. Corthell and Miss Morrow only remaining in your service. The new teachers are: at Number One Miss Pearle W. Steele, a graduate of Keene Normal School last June; at Number Four Miss Blanche A. Grant, a graduate of a Normal School in Nova Scotia with several years of successful teaching experience in that province; at Smithville, Mrs. Alice Smith who has had several years successful teaching experience in Vermont; at Highbridge Miss Helene A. Martin, a graduate of Keene Normal School last June; at Number Six Miss Abbie Shea was substitute until Christmas vacation, and then we transferred Mrs. Smith from Smithville; Miss Annie Keene, a teacher of several years experience in Maine, has taken the Smithville school for the remainder of the year.

This experience still further emphasizes the situation referred to last year. We have not increased the permanency of the teaching force. How to hold good teachers longer is still our unsolved problem.

The census of September 1926 shows a decrease of thirty children between the ages of 5 and 16, and the total school enrollment shows a decrease of twenty-three from the previous year. The percent of attendance is slightly lower than the previous year but still a trifle above the state average.

Supervision

The statistical report following shows 142 supervisory visits made during the year as compared with 147 the previous year. Not all of the supervisory work is done in actual school room visits but considerable is done by means of standard tests. The results of a series of standard tests and remedial teaching in language errors carried on last year illustrates what we are trying to do by this means. The test was given in October 1925 to all fourth grade children. Specific suggestions were given the teachers for remedial teaching and the test repeated in December. After another period of remedial teaching, a test was given in March and again in May. Following the summer vacation and a period without specific instruction on these particular errors, the test was given again in November 1926. The table below shows the percentage of all the fourth grade children in the district who scored A, B, C, D, and E. In each test the gain was steady throughout the period of teaching and was permanent as indicated by the test given six months later.

Language Error Tests—Fourth Grade 1925-26

Percent scoring:	A	B	C	D	E
October 1925	27	21	26	17	9
December 1925	40	28	20	11	1
March 1926	59	25	10	5	1
May 1926	71	20	7	2	0
November 1926	73	19	5	3	0

Medical Inspection

The report of the medical inspection by Dr. Pease and Miss Frye shows the following results:

Number of children examined	151
Defective Vision	7
Cardiac Disease	2
Pulmonary Disease	1
Defective Teeth	98
Enlarged Tonsils	33
Unvaccinated	8

Treatments since the last examination are reported by the School Nurse as:

Number of diseased tonsils removed	7
Number of pupils having vision corrected	5
Treatment for pediculi	4
Number of pupils who have had dental work done	9

In January all pupils were weighed and measured. 21 were found to be underweight.

All pupils have been supplied with tooth brushes, and health devices encouraging the daily practice of all health habits are being used in each room.

School Attendance

The purpose of the revision of the School Laws in 1919 was to equalize school opportunities. School attendance is only one aspect of this problem but it is an important one. Schools are required to be open at least thirty-six weeks each year and in the school year 1925-'26 no school in the state fell short of this requirement. However, the actual time schools were in session in the 252 cities and towns varied from 328 to 368 half days. Schools were in session 351 or more half days in 48 cities and towns, but 16 of these have 37 or 38 weeks instead of 36. At the other extreme were 40 towns with from 328 to 340 half days. The remaining 164 towns varied from 341 to 350 half days of school out of a possible 360. The six towns in this Supervisory Union were in this middle group. The average in New Ipswich was 344.

I proposed to the teachers at the opening of schools last fall that all days lost on account of sickness, weather conditions, etc., during this school year should be made up, so that we might be sure of at least 350 half days actually in session. In many cases we hope to exceed that number. Some School Boards are now making contracts with their teachers calling for 360 half days with allowance for Teachers' Institutes only. This is one way to increase school opportunities without increasing the cost.

Character Education

This section is based on a Chapter in the bienniel report of the State Board of Education, just published.

We have read and heard much discussion in the past few years on the prevalence of lawlessness and immorality. This has always been so, for every generation believes that the young people are more thoughtless and less law abiding than formerly. So called "crime waves" have swept our country from time to time but there is nothing to indicate that they have affected the young people in any greater proportion than adults. On the other hand it is a matter of record that the number of misdemeanors and petty infractions of the law by children have decreased year by year. Exact comparison is difficult but I am

convinced that, if we could make an accurate comparison of the children of today with those of say fifty or one hundred years ago as to their behavior in school, on the street, or elsewhere, such comparison would be very favorable to the present generation.

Professor Bagley of Columbia University has attempted to determine the relative standing of the states of the Union as to morality and has reported the following tests:

1. He finds that in the list of 48 states New Hampshire stands second (being surpassed only by Vermont) in having the smallest proportion of its population committed to federal penitentiaries.

2. New Hampshire stands first in the list in having the smallest proportion of its resident population committed to state prisons.

3. New Hampshire stands first in the list in having the smallest ratio of homicides to the population.

4. New Hampshire stands third in the list (being surpassed only by New York and Nevada) in having the smallest proportion of drafted soldiers free from social diseases at the time of registration. Many other comparisons might be suggested but so far as I know have not been accurately investigated.

Some people, disturbed by what they believe an unusual laxity in morals, have insisted that the remedy lies in the introduction of religion into the schools. There has never been a law in New Hampshire requiring instruction in religion or the use of the Bible in the schools. But by common custom some part of the school day in practically every school in the state has been devoted to exercises of a devotional character, including the use of the great psalms and prayers and daily reading from the Bible. There is no doubt that these exercises are valuable in the development of character and they should be continued as one of the means by which the schools can encourage good behavior, but we must always guard against the use of any material that favors any one religious belief or creed above another.

As a matter of fact an increasing amount of attention is given in our public schools to definite instruction in the civic and personal virtues. Many outlines have been prepared and used for this purpose, and a new and more comprehensive program in character education has just been prepared by a committee of experienced public school teachers in this state, which is about to be placed in the hands of the teachers.

However effectively the principles of character may be imparted by direct instruction we recognize that much, if not more, depends upon the children's conscious or unconscious imitation of parents, teachers and associates. In the selection of teachers

high moral character is a prime consideration. No teacher can be certified to teach in New Hampshire until her character is vouched for by dependable people, and her certificate may be cancelled at any time for immorality.

"Character depends upon ideals, but in its expression it is shown by daily reactions and habits. Our schools inculcate character by daily routine and effective administration, by insistance on regular and punctual attendance, upon diligence and an attitude of respect, by arithmetic and history, and organized play in which the teachers and pupils work together."

Finances

The budget submitted for the year 1927-'28 calls for $300.00 more than last year for teachers' salaries because, in the opinion of the Superintendent and School Board, this is necessary to secure or to keep good teachers. There is no material change in the other items of the budget except high school tuitions and Academy rent.

We anticipate a larger number of high school tuitions to be paid next year as there are no New Ipswich pupils in the present senior class at the Academy and we may reasonably expect a good proportion of the present eighth grade to enter the Academy. Our estimate is based upon the tuition rate of $70.00 per year.

Our method of raising the money with which to pay the Academy last year in a lump sum of $400.00 has caused some misunderstanding both with the Academy treasurer and with the state office. In this year's budget, $90 of the total sum is included without estimate of janitor service, $100 with the estimate for fuel and $10 with the estimate for janitor's supplies, because we have to report it in that form to the state office as a basis for the allotment of state aid.

In closing, I wish to express my appreciation of the support of the School Board, teachers and citizens.

Respectfully submitted,

Vernon S. Ames,

Wilton, N. H. Feb. 12, 1927.

Statistics for School Year Ending June 30, 1926

Census

No. boys 5-16, 131; Girls 124; Total 255

Attending School

Boys, 89; Girls, 94; Total 183

Enrollment By Grades

Grades	1	2	3	4	5	6	7	8	Total
No. 1 Primary	7	11	8						26
No. 1 Intermediate				7	7	8			22
Number Four	3	6	7	6	5	3			30
Smithville	2	7	4	6	2	3			24
Number Six	7	4	6	4	5	7			33
Highbridge	11	0	3	1	3	0			18
Jr. High School							17	13	30
									183

Attendance

SCHOOL	Average Membership	Average Attendance	Per cent. of Attendance	Tardinesses Total	Tardinesses per Pupil
No. 1 Primary	23.74	22.64	95.4	5	.19
No. 1 Intermediate	19.25	18.77	94.4	1	.04
Number Four	24.96	23.88	95.7	16	.53
Smithville	15.55	14.45	90.4	2	.09
Number Six	30.17	28.87	95.7	3	.10
Highbridge	17.50	16.88	96.0	3	.17
Jr. High School	23.10	21.51	93.1	28	.93
	154.27	147.00	94.90	58	.32
Average for state 1925-'26			94.63		1.18

Visits

By School Board Members	39
By Superintendent	142
By Citizens	85

Statistics for First 16 Weeks of 1926-1927

Census

No. boys 5-16, 116; Girls, 109; Total 225

Attending School

Boys, 81; Girls, 79; Total 160

Enrollment by Grades

School	1	2	3	4	5	6	7	8	Total
No. 1 Primary	9	6	9						24
No. 1 Intermediate				9	7	5			21
Number Four	0	4	6	3	4	4			21
Smithville	3	1	5	3	5	1			18
Number Six	3	7	4	5	4	5			28
Highbridge	10	3	3	2	1	0			19
Jr. High School							18	11	29
									160

Attendance

SCHOOL	Average Membership	Average Attendance	Per cent. of Attendance	Total Tardinesses
No. 1 Primary	22.78	22.07	96.88	2
No. 1 Intermediate	20.00	20.00	91.00	9
Number Four	20.76	19.87	95.71	2
Smithville	17.73	16.80	94.75	0
Number Six	28.00	26.87	95.96	0
Highbridge	19.00	17.38	91.47	0
Jr. High School	29.26	27.90	95.35	16
				29

Roll of Perfect Attendance

Three Terms

Ernest Koski
Elino Lehtonen
(2 yrs.)

Violet Willard
Emile Lehtonen
(2 yrs.)
Taimi Luoma

Harvey Korpi
Martha Lehtonen

Two Terms

Elias Hovi
Hilja Koivula

John Aho
Toimi Lampi
Margaret McDermott

Verner Korpi
Alice Charrois

One Term

Oivo Pesola
Toivo Rosander
Taimi Asiala
Bruno Maki
Arthur Granfors
Martha Maki
Atso Lehtola
Hilma Stark
Gerard Charrois
Martha Kangas
Anna Sargent

Wiljo Pesola
Aarne Siren
Meriam Kangas
Aino Koivula
Wilma Hyvarinen
Sulo Kivela
Waino Paananen
Olava Neimi
Esther Kangas
Edmond Lambert
Oliva Vincent

Aino Rosander
Sven Siren
Leo Aho
Alice Sargent
Aune Leel
Sylvia Leel
Elvi Keurulainen
Diana Charrois
John Kangas
Lucille Tikka
Terttu Leel

Births Registered in the Town of New Ipswich, N. H., for the year ending December 31, 1926

Date 1926	Name of Child	Sex	Living sb	No. child	Name of Father	Maiden Name of Mother	Residence of Each	Occupation of Father	Birthplace of Father	Birthplace of Mother
1879 June 13	Eugene N. Blood	M	L	6	Stephen Dana Blood	Jennie C. Withington	New Ipswich	Mason	Groton, Mass.	Royalston, Mass.
1889 July 14	Hattie A. Davis	F	L	5	Gardner G. Davis	Ann E. Ramsdell	New Ipswich	Farmer	Mason	New Ipswich
1922 Aug. 2	Toivo M. Kankaanpaa	M	L	6	John Kankaanpaa	Sanna Maija Kero	New Ipswich	In wire factory	Finland	Finland
1926 Feb. 19	Jos. W. Vaillancourt	M	L	2	Emile Vaillancourt	Marie Rose Sorel	New Ipswich	Mill hand	New Ipswich	Fall River, Mass.
Feb. 24	Jos. L. Ouellette	M	L	6	William Ouellette	Lea Jacques	New Ipswich	Mill hand	Danville, Que.	Laconia
Feb. 25	——— Buzzell	F	L	3	Elma Buzzell	Corine Duval	New Ipswich	Mill hand	Hampstead	New Ipswich
Mar. 2	——— Kankaanpaa		S	7	John Kankaanpaa	Sanna Maija Kero	New Ipswich	Wire mill	Finland	Finland
Mar. 4	Virginia E. Aho	F	L	2	Ilmer E. Aho	Lillian E. Harmala	New Ipswich	Electrician	Fitchburg, Mass.	Fitchburg, Mass.
Mar. 5	Helen B. Lamontagne	F	L	1	Wilfred Lamontagne	Blanche Moreau	New Ipswich	Mill hand	New Ipswich	New Ipswich
Mar. 23	Irja Koski	F	L	1	John Koski	Alma Laakso	New Ipswich	Carpenter	Finland	Finland
April 14	Bertha E. I. Hill	F	L	1	John Hill	Ellen Mary Maki	New Ipswich	Laborer	Finland	Rockport, Mass.
May 4	Hjalmar W. Aho	M	L	4	Matti Aho	Hilja I. Oikelmus	New Ipswich	Carpenter	Finland	Finland
June 26	Everett W. Parhiala	M	L	1	Thomas W. Parhiala	Aina A. Maki	New Ipswich	Carpenter	Fitchburg, Mass.	Finland
July 1	——— Flinkstrom	F	L	1	Hugo Flinkstrom	Lempi Anttila	New Ipswich	Farmer	Quincy, Mass.	New Ipswich
Sept. 4	Elinor Irene Kesti	F	L	5	Oscar Kesti	Martha K. Muttola	New Ipswich	Carpenter	New Ipswich	Maynard, Mass.
Oct. 28	Sylvi E. Pohjosmaki	F	L	1	August Pohjosmaki	Alma Sultan	New Ipswich	Farmer	Finland	Finland
Nov. 15	George Everett Leel	M	L	8	David Leel	Katherine Mustunen	New Ipswich	Tailor	Finland	Finland
Dec. 5	Shirley Elaine Aho	F	L	1	Leonard J. Aho	Lillian E. Walkonen	New Ipswich	Farmer	Fitchburg, Mass.	Fitchburg, Mass.

Marriages Registered in the Town of New Ipswich, N. H., for the year ending December 31, 1926

Place & Date of Marriage	Name and Surname of Groom and Bride	Residence of each at time of Marriage	Age	Occupation	Place of Birth of Each	Names of Parents	Birthplace of Parents	Name and Residence of Person by whom Married
1926								
January 11	Arthur Jacques	New Ipswich	33	Mill hand	Laconia	Pierre Jaques Mary Carignan	Canada Canada	James B. McCaffrey, Priest, Greenville
Greenville	Marie M. Dubee	Greenville	48	Housekeeper	Canada	Louis Charfrois Celenire Duval	Canada Canada	
February 23	Eugene Benoit	Nashua	24	Machinist	Canada	Peter Benoit Marie L. Fournier	Canada Canada	A. J. Archibald, Pastor Nashua
Nashua	Nellie M. Kesti	New Ipswich	20	Waitress	New Ipswich	Peter Kesti Selma Maki	Finland Finland	
July 22	Leonard J. Aho	New Ipswich	27	Farmer	Fitchburg, Mass.	Jacob Aho Catherine Hautala	Finland Finland	William G. Berkeley, Clergyman,
New Ipswich	Elizabeth L. Walkonen	New Ipswich	24	Housekeeper	Fitchburg, Mass.	Andrew Walkonen Hilda Koski	Finland Finland	New Ipswich
August 30	Napole'n Vaillancourt	New Ipswich	22	Textile Operative	New Ipswich	Amede Vaillancourt Angelina Beausoliel	Canada Canada	James B. McCaffrey, Priest, Greenville
Greenville	Mary R. Lacroix	Greenville	19	Textile Operative	Greenville	Ernest Lacroix Georgianna St. Pierre	Canada Greenville	
Sept. 25	George G. Helsberg	New Ipswich	24	Storekeeper	Rockport, Mass.	Gustaf G. Helsberg Emma Huhtala	Finland Finland	Henry P. Gainey Justice of the Peace'
Greenville	Dorothy L. Thompson	Peabody, Mass	21	At home	Peabody, Mass.	Andrew Thompson Ida Jacobson	Finland Peabody, Mass.	Greenville
Oct. 2	Edgar A. Ingerson	New Ipswich	63	Painter	Newport, Vt.	William Ingerson Lydia Hackett	Newport, Vt. Newport, Vt.	John Eliot Bowman, Clergyman,
New Ipswich	Ellen Chandler	New Ipswich	60	Housekeeper	New Ipswich	Albert F. Wright Lydia M. Burgess	Pepperell, Mass. Brookline,	Boston, Mass.

Deaths Registered in the Town of New Ipswich, N. H., for the Year ending December 31, 1926

Date 1926	Name	Years	Months	Days	Place of Birth	Sex	S M or Wid	Occupation	Place of Birth		Name of Father	Maiden Name of Mother
									Father	Mother		
May 2	Lauriston M. P. Hardy	59	0	22	New Ipswich	M	M	Painter	Harvard, Mass.		George H. Hardy	Martha J. May
May 3	Victoria Vaillancourt	73	7	20	Canada	F	W	Housekeeping	Canada	Canada	Jacob Duval	Sextine Fortin
Aug. 2	Ida M. Frye	66	11	20	Wilton	F	M	Housewife	Wilton	Bridgewater, Mass.	David T. Stiles	Laura H. Capron
Oct. 8	Prudent Alton	82			Canada	M	M	Mill Operative	Canada	Canada	Prudent Alton	
Oct. 17	Sophia Mustanen	78	9	10	Finland	F	W	Housekeeping	Finland	Finland		
Nov. 30	Saima Chandler	19			New Ipswich	F	M	Housewife	Finland	Finland	Henry Erickson	Amy Harka

The Remains of the Following Persons Were Brought to Town for Burial

Harrison J. Moore from Webster Mass. Died in1911.
Lizzie Ann Warren from Townsend, Mass. Died April 6, 1926, aged 69 years, 3 months, 13 days.
George Wright from Jaffrey, N. H. Died April 26, 1926, aged 74 years, 9 months, 26 days.
Chauncey R. Perry from Waltham, Mass. Died June 23, aged 54 years, 1 month, 18 days.
Mary E. Searle from Nashua, N. H. Died Sept. 16, 1926, aged 76 years.
Elisha H. Frederick from Chicopee Falls, Mass. Died June 28, 1926, aged 87 years, 19 days.
Georgetta N. Taylor from Worcester, Mass. Died Oct. 29, 1926, aged 64 years, 4 months, 14 days.
Martha J. Hardy from Ashby, Mass. Died Dec. 7, 1926, aged 81 years, 11 months, 7 days.

Permits Issued for Burial in Sacred Heart Cemetery

Margaret F. Chouinaud, Joseph Emond, Souphrenie Rodier, Annie G. Fitzgerald, Delia Bourgeois, Adelaide C. Cote, Edward Pelletier